Barry J. O'Brien

22 Meadowbrook Road

Short Hills, NJ 07078

(973) 376-8241

August 3, 2012

Honorable James M. Peck

One Bowling Green

New York, NY 10004

Courtroom 601

RE:

Barry J. O'Brien

Case Number 08-13555

Omnibus Objection 327

Claim # 32338

Claim Amount: \$37,317

Honorable James M. Peck:

Please note that Barry J. O'Brien objects to the 327th Omnibus Objection to Claims which was filed on September 22, 2009. The claim relates to my Participation in a Notional Interest Plan described on the documents that were submitted when the original claim was filed.

In June 2000, the Firm granted to employees through the Vice President level awards in the Lehman Brothers Partnership Account (the "Partnership Account" or the "Fund"). As a First Vice President, I was entitled to be a participating employee in the Partnership Account; the notional award was \$70,000, of which \$52,500 was invested on my behalf. On October 26, 2007, the Fund made a cash distribution of \$15,183, representing 318% of the notional equity invested in the Fund.

Since \$52,500 was invested the remaining balance in my account should be \$37,317 calculated as follows: (\$52,500 less cash distributions of \$15,183 = \$37,317). Please let me know if you require any further clarification. Thank you.

Sincerely,

Barry J. O'Brien

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